

**MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
November 18, 2014 - 9:00 A.M.**

PRESENT: COMMISSIONER GARY J. ANDERSON, CHAIR
COMMISSIONER LARRY A. ELLERTSON, VICE-CHAIR
COMMISSIONER DOUG WITNEY

ALSO PRESENT:

Jeffrey R. Buhman, Utah County Attorney
E. Kent Sundberg, Civil Division Chief Attorney
David Shawcroft, Utah County Deputy Attorney
Robert J. Moore, Utah County Deputy Attorney
Cort Griffin, Utah County Deputy Attorney
Chris Buckley, Utah County Attorney's Office
Bryan E. Thompson, Utah County Clerk/Auditor
Sandy Nielson, Clerk/Auditor's Office - Tax Admin.
Keven Ewell, Utah County Assessor's Office
Clarissa Reeve, Utah County Assessor's Office
Peter A. Jeppsen, Utah County Assessor's Office
Bryce Armstrong, Community Development
Peggy Kelsey, Community Development
Joshua Ivie, Community Development
Steve Mickelson, Utah County Health Department
Carrie Bennett, Utah County Health Department
Eric Edwards, Utah County Health Department

Rebecca Martell, Children's Justice Center
Richard Nance, Drug & Alcohol Prevention & Treatment
Robert Johnson, Drug & Alcohol Prevention & Treatment
Lana Jensen, Utah County Personnel Director
Richard Nielson, Utah County Public Works Director
Jeff Smith, Utah County Recorder
Andrea Allen, Utah County Recorder's Office
James O. Tracy, Utah County Sheriff
Dalene Higgins, Utah County Sheriff's Office
Darin Durfey, Utah County Sheriff's Office
Mike Forshee, Utah County Sheriff's Office
Gary Ratcliffe, Utah County Surveyor
Robert C. Kirk, Utah County Treasurer
Bill Lee, County Commissioner Elect
Eldon A. Neves, Citizens for Rural Utah
Mike Stansfield, Fairways Media
Renée Huggins-Caron, Clerk/Auditor Admin. Assist.

Commissioner Anderson called the meeting to order at 9:03 A.M. and welcomed those present. The following matters were discussed:

**1. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT.
REPORT DATE: 11/12/2014.**

Commissioner Ellertson asked about Hearing No. 889, Serial No. 21:056:0072. Clarissa Reeve of the Utah County Assessor's Office explained about the accurate reflection in price for acreage in west Provo.

Commissioner Ellertson made the motion to approve the Assessor-approved Review Process Report dated November 12, 2014 as identified in Agenda Item No. 1. The motion was seconded by Commissioner Witney and carried with the following vote:

**AYE: Gary J. Anderson
Larry A. Ellertson
Doug Witney
NAY: None**

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - HEARING PROCESS REPORT.
REPORT DATE: 11/12/2014.**

Commissioner Witney asked about Parcel No. 14:064:0139 on page 22 of the report. Merlin Ethington of the Utah County Assessor's Office explained that the Hearing Officer made the recommendation; this was one of three parcels in a group. The dollar amount has been stipulated on two of the parcels while the third was withdrawn for a combined total of \$6,600,000; next year's anticipated amount is \$6,100,000. Mr. Ethington spoke about the area and tax base, and Commissioner Ellertson confirmed the math. Commissioner Witney also questioned the inequity on another item, and

BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
MINUTES - November 18, 2014
Page 2

Clarissa Reeve of the Utah County Assessor's Office clarified the process. Lastly, the Board discussed the percentages on an item on page 37 with Mr. Ethington.

Commissioner Witney made the motion to approve the Assessor-approved Hearing Process Report dated November 12, 2014 as identified in Agenda Item No. 2. The motion was seconded by Commissioner Ellertson and carried with the following vote:

**AYE: Gary J. Anderson
Larry A. Ellertson
Doug Witney
NAY: None**

APPROVED

3. APPROVE RECOMMENDATIONS ON PETITIONS TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUE AFTER FILING DEADLINE, RECOMMENDATION LETTER NO. 2014-2 (BOE), DATE: NOVEMBER 18TH, 2014.

Commissioner Ellertson asked about properties purchased during the year wherein notices were sent to the owner on record as of January 1st rather than the recent buyer. Commissioner Anderson noted the responsibility of the purchaser and title companies of recording the correct information. Commissioner Ellertson suggested approving the appeals for Parcel Serial Nos. 13:035:0001, 11:056:0039, and 58:029:0020. The motion to approve the Recommendation Letter included those exceptions.

Commissioner Ellertson made the motion to approve recommendation on petitions to Board of Equalization to hear appeal of property value after filing deadline, Recommendation Letter No. 2014-2 (BOE) dated November 18, 2014 as described in Regular Agenda Item No. 3, with the exception of Parcel Serial Nos. 13:035:0001, 11:056:0039, and 58:029:0020 to be moved to the "APPROVE" column. The motion was seconded by Commissioner Witney and carried with the following vote:

**AYE: Gary J. Anderson
Larry A. Ellertson
Doug Witney
NAY: None**

APPROVED WITH CHANGES

There being no further business, the meeting adjourned at 9:14 A.M. The minutes of the November 18, 2014 Board of Equalization meeting were approved as transcribed on December 16, 2014.

ATTEST:

GARY J. ANDERSON, Commission Chair

BRYAN E. THOMPSON
Utah County Clerk/Auditor

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Recorded by Renée Huggins-Caron, Clerk/Auditor Administrative Assistant